

INCO Terms 2010 (effective January 1, 2011)

	ORIGIN					DESTINATION						
	Seller's Plant	Truck	Cargo Terminal	Customs	Pier	Vessel	Vessel	Pier	Customs	Cargo Terminal	Buyer's Plant	
Risk	Seller						Buyer					Ex-Works
Cost	Seller						Buyer					
Revenue												
Risk	Seller						Buyer					FCA Origin Plant
Cost	Seller						Buyer					
Revenue												
Risk	Seller	Seller			Buyer					FCA Origin Port		
Cost	Seller	Seller			Buyer							
Revenue		Seller			Buyer							
Risk	Seller				Buyer					FAS Origin Port		
Cost	Seller				Buyer							
Revenue	Seller				Buyer							
Risk	Seller					Buyer					FOB Origin Port	
Cost	Seller					Buyer						
Revenue	Seller					Buyer						
Risk	Seller					Buyer					CIF/ CIP Destination	
Cost	Seller					Buyer						
Revenue	Seller					Buyer						
Risk	Seller					Buyer					CFR/CPT Destination	
Cost	Seller					Buyer						
Revenue	Seller					Buyer						
Risk	Seller				Buyer					DAT Destination		
Cost	Seller				Buyer							
Revenue	Seller				Buyer							
Risk	Seller					Buyer					DAP Destination	
Cost	Seller					Buyer						
Revenue	Seller					Buyer						
Risk	Seller					Buyer					DDP	
Cost	Seller					Buyer						
Revenue	Seller					Buyer						

Risk = the possibility that an event may occur which could cause loss or damage to the goods
 Cost = Buyer and Seller responsibility for specific costs in the transaction
 Revenue = time when invoices may be issued (see reverse for further details)